



Professional SAIs

WORK STREAM

APPENDIX

IDI PERFORMANCE AND ACCOUNTABILITY REPORT

2022

Professional SAIs WORK STREAM

A. Objective

To support Supreme Audit institutions (SAIs) in enhancing professionalism and delivery of high-quality audits.

B. 2022 Performance Summary

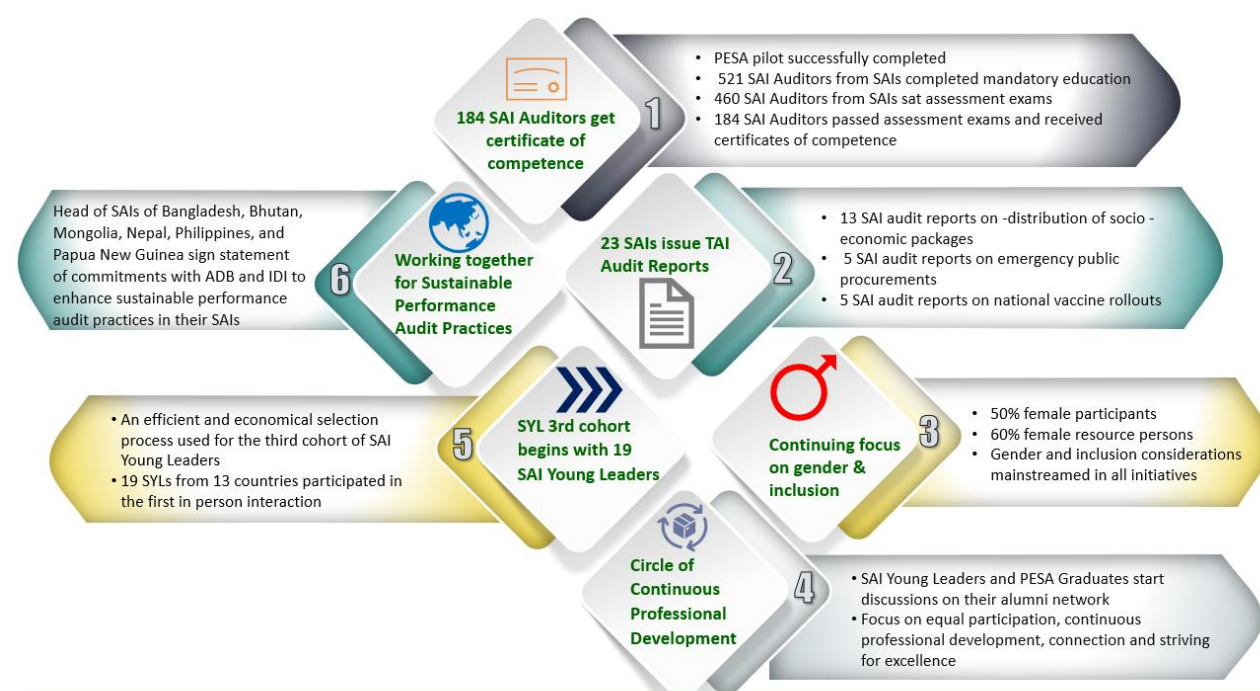
Outreach Professional SAIs Work Stream 2022



INTOSAI Regions	8	Professional Capacity Development	1547 SAI Staff
SAIs	115	Knowledge Sharing	136 SAI Staff
Female Participation	50%		

The Professional SAIs work stream supports SAIs in enhancing the quality of their audit practices. We facilitate SAIs in assessing needs as per INTOSAI standards and other best practices, professional development of competent SAI auditors, sustainable high quality SAI audit practices and managing audit quality.

Performance Highlights for 2022



Top 6 Highlights of the year

Five SAIs participating in the **Financial Audit (FA) ISSAI Implementation Needs Assessment (IINA)** in ASEAN Supreme Audit Institutions (ASEANSAI) documented and discussed lessons learned. During the year, one SAI in Pacific Association of Supreme Audit Institutions (PASAI) completed the FA ISSAI implementation needs and the remaining four continued their assessments.

IINA in ASEANSAI- SAIs' lessons learned

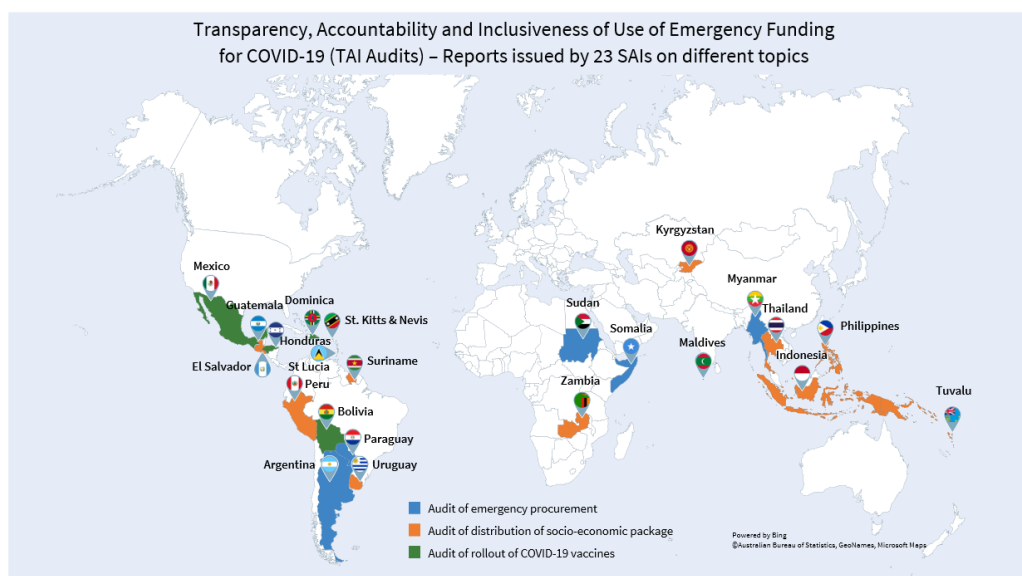
- Sharing and collaboration of ideas and practices from different SAIs made the IINA initiative exceptional.
- The assessment not only helped in identifying the needs, but also in proper understanding of the requirements of ISSAIs to apply in financial audit practices.
- IINA report will serve as an aid in assessment and enhancement of SAI policies and financial audit manuals.
- It could have been better for mentors to be onsite.



The completion of the **Professional Education for SAI Auditors Pilot (PESA-P)** was the biggest highlight in 2022. We successfully completed the pilot which led to the design, development, and delivery of all phases of a professional, credible, and fit for purpose global certification offering for SAIs. We delivered 170 hours of digital education, provided an initial professional development portfolio, and conducted two assessment exams across 72 countries. We certified 184 SAI Auditors as the very first IDI Certified Financial/Performance/Compliance Auditors. After the

success of the pilot, we are discussing ways to scale up PESA into a regular, permanent, predictable global certification solution for SAIs, especially those in developing contexts.

In 2022, we also launched a special edition of PESA-P for SAI Coaches. Currently 78 SAI Coaches are participating in this special edition. Learn about PESA-P [HERE](#).

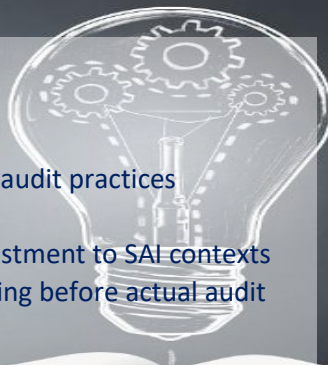


about TAI audits [HERE](#).

We continued to support 46 SAIs across INTOSAI regions in auditing 'Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI Audits)'. As on date, 23 SAIs have issued their audit reports. Explore more

IDI - ASEANSAI Cooperative Financial Audit – key lessons learned by eight SAIs

- Mentors' support enhanced the quality of pilot audits
- Clarity in ISSAI based audit process
- Value addition by QA review to SAI QA mechanism and audit practices
- Improved audit methodology and practices
- Useful audit working paper templates but requires adjustment to SAI contexts
- Adjust workshop schedule to allow more time for learning before actual audit



We selected and launched the third cohort of **SAI Young Leaders (SYL)** in 2022. Faced with time challenges, we experimented combining the two-stage of the selection process and introduced a video interview platform for selection of participants. Following this process, we selected 19 SYLs (6 males, 13 females). They met at a face-to-face workshop, which was an important community building event for SYLs who will implement change strategies within their SAI. The change strategies include topics relating to leveraging on technological advancement, professional audit practice, quality management systems and facilitating audit impact. Read more at <https://syl.idi.no/syl-2022-2023/>



In our continuing cooperation PASAI, three SAIs out of five completed the **Financial Statements of Governments (FSGs) audits** and issued the reports in 2022.

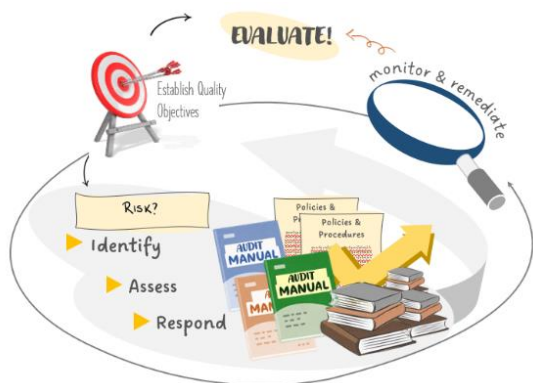


The SAIs of Bangladesh, Bhutan, Mongolia, Nepal, Papua New Guinea, and Philippines signed statement of commitments with IDI and Asian Development Bank (ADB) to work together on enhancing **Sustainable Performance Audit (PA) Practices in Asia and the Pacific**. The initiative project aims at holistic and tailored support to a cluster of SAIs. We will deliver support in two phases. After supporting SAIs in ascertaining needs for high quality and high impact PA practices, IDI will offer support in seven areas :-1) development of

strategic audit plan and annual audit plan, 2) review/ adjusting the existing methodology with the requirements of standards of PA audit methodology, 3) development of competency framework for performance auditors, 4) integrated professional education for performance auditors, 5) conducting pilot PA, 6) establish PA quality review and monitoring practices as an integral part of SAI's quality management system, and 7) enhancing PA follow-up systems and audit impact.

At the IDI-ADB Leadership Forum, Heads of SAls acknowledged and appreciated the essential role of performance auditing in strengthening public accountability and better governance. They highlighted the ambition of their institutions to further develop PA practices, focusing on quality, impact and sustainability of SAls' efforts. They openly shared challenges affecting achievement of SAI goals. SAI Leaders identified human resource capacity as one of the most demanding constraints. Nevertheless, they were committed to addressing challenges and recognized the IDI/ADB initiative as a good opportunity for advancing their performance audit practices in a sustainable manner.

Keeping up to date on the latest developments in audit quality, we drafted a **Playbook on System of Audit Quality Management (SoAQM)**. The playbook has inputs from the INTOSAI PSC team working on updating ISSAI 140.



It focuses on dynamic, scalable, risk-based approach to audit quality management and provides SAls practical options for finding fit for purpose systemic solutions for managing audit quality.

We also conducted QA reviews as a part of our cooperative audits. We found that using a blended approach of online examination of documents and in person meetings between team leaders and QA reviewers was an effective and efficient approach to conducting the QAs. We followed

a slightly different approach for QA reviews of FSG audits. The responsibility for managing the QA review process was given to PASAI Secretariat with the support of resources from IDI. Three QA reviews were completed in 2022 out of eight participating SAls.

C. Delivery

Partnerships

The initiatives under the Professional SAls work stream are designed, developed and delivered in cooperation with many partners. These include INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI Capacity Building Committee's (CBC) Task Force for INTOSAI Auditor Professionalisation (TFIAP), INTOSAI General Secretariat, all INTOSAI regions and many SAls.

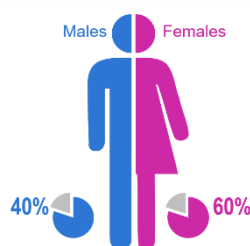
The European Union provided funding across the work stream. The Federal Ministry of Economic Cooperation and Development (BMZ) through GIZ Germany provided funding for QA reviews of SDG audits (preparedness and implementation). In addition, we utilised IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

ADB provided funding for sustainable performance audit practices in Asia and Pacific initiative, which commenced in October 2022.

In kind contribution Professional SAls Work Stream
Resource People
SAls of Algeria, Argentina, Belize, Benin, Bhutan, Brazil, Burkina Faso, Cambodia, Cameroon, Canada, Cayman Islands, Chile, Costa Rica, El Salvador, Estonia, Gabon, Guatemala, Indonesia, Iraq, Jamaica, Kenya, Lithuania, Maldives, Nepal, Oman, Pakistan, Palestine, Paraguay, Philippines, Saint Lucia, Samoa, Sao Tome, and Principe, Senegal, South Africa, Spain, Sudan, Tanzania, Thailand, Tonga, United Kingdom, Uruguay, Zambia and Zimbabwe.
<i>Other organisations: ECA, ASOSAI, AFROSAL-E and PASAI Secretariats.</i>
Logistical Support
ASEANSAL and PASAI Secretariats, SAls of Cameroon, Guatemala, Thailand, and United Kingdom

We continued to receive substantial in-kind contribution in 2022. A total of 66 resource persons contributed to various initiatives.

66 resource persons engaged 2022



In-kind support	Total person days	Total value (NOK)
Resource persons	480	2 155 680
Logistics	58	179 394
Total	538	2 335 074

Delivery Mechanisms

We continued most delivery mechanisms used in 2021. These include global public goods, cooperative audit support, ISSAI implementation needs assessment support, creation of SAI Young Leaders and quality assurance reviews. Below we have highlighted solutions where we added new elements in 2022 or which we started piloting in 2022.

- Global education and certification solution for SAI auditors** – As mentioned earlier, we successfully piloted a global education and certification solution (PESA-P). This brought together different elements of certification like syllabus based on a competency framework, 170 hours of digitized education, social learning, initial professional development portfolios, application-based machine marked assessment exams and certification of competence.
- Support for Sustainable Audit Practices** – We started piloting a model where we provide holistic support to a small cluster of SAIs to enhance a particular audit practice. This model allows us to provide for learning and knowledge sharing amongst SAIs and deep dive into individual SAIs to provide needs-based support. As mentioned earlier we are supporting six SAIs in the Asia and Pacific region in enhancing sustainable performance audit practices.
- Alumni Networks and Founding Members** – We identified founding members amongst SYLs to design and develop a plan for the SYL network. The founding members decided to focus on a circle of equal members supporting each other to grow in their alumni network. The network will provide continuous professional development opportunities and encourage them to strive for excellence.
- Playbooks** – Recognising the diversity of the global community that we serve and appreciating the fact that there are different ways of implementing principles, we are experimenting with a substantial shift from **process-based guidance to writing playbooks for SAIs**. In the world of sports, a playbook defines what needs to be done to win the game, breaking the team's strategy down into actionable plays and defining roles and responsibilities to be successful. Applying this concept to the world of SAIs, we develop playbooks which identify principles, provide lists of actions and illustrations and strategic considerations for SAIs to choose a play that meets those principles and is fit for purpose for their capacities and environments. In 2022 we have drafted a playbook for System of Audit Quality Management.

D. Delivery Against our (Updated) Operational Plan

IDI updated its 2022 plan in June 2022. The following table reports delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
COMPONENT 1: Support SAIs in Determining ISSAI Implementation Needs			

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Development and maintenance of iCATs	<ul style="list-style-type: none"> CA iCAT V1 published in four languages PA iCAT V1 published in four languages FA iCAT light touch review done 	<ul style="list-style-type: none"> FA iCAT light touch review 	<ul style="list-style-type: none"> FA iCAT light touch review done
Support SAIs for ISSAI Implementation Needs Assessment (IINA)	<ul style="list-style-type: none"> Four SAIs in ASEANSI completed IINA for FA Eight SAIs PASAI trained in IINA for FA of which three SAIs completed IINA FA 	<ul style="list-style-type: none"> One SAI in ASEANSI supported in FA IINA based on FA iCAT Five SAIs in PASAI complete IINA FA Lessons Learned IINA for FA ASEANSI 	<ul style="list-style-type: none"> One SAI in ASEANSI completed IINA for FA One SAI completed IINA for FA in PASAI and four SAIs in-progress¹ Documented lessons learned from IINA for FA in ASEANSI
COMPONENT 2: Facilitate SAI Capacity Development for Implementing ISSAIs			
Development and Maintenance of ISSAIs Implementation Handbooks	<ul style="list-style-type: none"> CA V1 English published PA V1 published in four languages FA light touch review done 	<ul style="list-style-type: none"> FA light touch review CA V1 available in Arabic, French and Spanish 	<ul style="list-style-type: none"> FA light touch review done CA V1 published in Arabic, French, and Spanish
SAI Young Leaders (SYL)	<ul style="list-style-type: none"> SYL 1st Cohort and 2nd Cohort completed Innovative SYL, Transformative SYL and Collaborative SYL Awards for 2nd cohort announced. SYL Learning Festival 	<ul style="list-style-type: none"> 3rd cohort selected for SYL 2022-23 Launch of integrated education and reflection platform for SYLs First face to face workshop for 3rd cohort SYL 	<ul style="list-style-type: none"> 3rd cohort selected for SYL 2022-23 Launch of integrated education and reflection platform for SYLs First face to face workshop for 3rd cohort SYL
Professional Education for SAI Auditors (PESA) Pilot	<ul style="list-style-type: none"> Designed 14 out of 17 PESA-P digital education papers Development completed for 10 out of 17 PESA-P digital education papers PESA-P integrated education and reflection platform (education, social learning, other resources and initial professional development portfolio) made available for 1200 SAI auditors and SAI coaches PESA -P Assessment Framework developed PESA-P Assessment Platform procured 	<ul style="list-style-type: none"> PESA-P (education, social learning and initial professional development portfolio) available for more than 1200 SAI auditors and SAI coaches PESA-P edition for SAI coaches launched PESA-P digital education completed. PESA-P Assessments designed, developed and conducted (including mock assessments) 	<ul style="list-style-type: none"> PESA-P (education, social learning and initial professional development portfolio) expanded with completion of all digitised modules. Availability maintained for more than 1200 SAI auditors and SAI coaches. First cohort complete all mandatory activities and become eligible for assessment PESA-P Assessments designed, developed and conducted (including mock assessments) PESA-P edition for SAI coaches launched
Cooperative Audit Support: IDI ASEANSI Cooperative	<ul style="list-style-type: none"> Eight participating SAIs issued audit reports 	<ul style="list-style-type: none"> Lessons learned meeting for IDI-ASEANSI CFA 	<ul style="list-style-type: none"> Documented lessons learned from IDI-ASEANSI CFA Eight SAIs developed and documented sustainability

¹ The participating SAIs prioritised completing the audit of Financial Statements of Governments, and hence could not complete the needs assessment.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Financial Audit (CFA)	<ul style="list-style-type: none"> Eight QA reviews conducted, and reports issued 	<ul style="list-style-type: none"> Eight SAs develop sustainability plans for ISSAI based financial audit Support SAs in developing FAI checklist for CFA (<i>with FAI initiative under Relevant SAs work stream</i>) 	<ul style="list-style-type: none"> plans for ISSAI based financial audit Four SAs supported in developing FAI actions checklist for CFA (<i>also reported under Relevant SAs work stream</i>)
Cooperative Audit Support: IDI-PASAI Financial Statements of Governments (FSG) Audit	<ul style="list-style-type: none"> Eight SAs supported in conducting ISSAI based audit of FSG FSG audit completed, and reports issued by three SAs 	<ul style="list-style-type: none"> Continue to support five SAs unable to complete FSG audit in 2021 Three SAs complete FSG audits and issue reports 	<ul style="list-style-type: none"> Supported five SAs unable to complete FSG audit in 2021 Three SAs completed FSG audit and issued reports
'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for COVID-19' – Global Cooperative compliance audits (TAI Audits)	<ul style="list-style-type: none"> TAI needs assessed and commitments obtained Rapid guide for agile TAI Audit (including three question banks) published in four languages 46 SAs supported under the Integrated Education and Audit Support. Quality management facilitated through SAI internal process and mentor support from IDI Regional and global stakeholder engagement facilitated through social learning and SAI leadership and stakeholder webinars. Two SAs issued TAI audit reports 	<ul style="list-style-type: none"> Continue support for SAs through integrated education and audit support platform in four languages 22 SAs issue TAI audit reports as per legal mandate Support SAs in developing FAI check list for completed audits (<i>with FAI initiative under Relevant SAs work stream</i>) 	<ul style="list-style-type: none"> 46 SAs supported under the Integrated Education and Audit Support. 23 SAs issued TAI audit reports Nine SAs supported in developing FAI actions checklist (3 in ASOSAI: Thailand, Philippines, Indonesia; 6 in OLACEFS: El Salvador, Guatemala, Mexico, Paraguay, Peru, Uruguay)
IDI-ADB Sustainable Performance Audit Practices in Asia-Pacific (NEW) ²	<ul style="list-style-type: none"> NA 	<ul style="list-style-type: none"> NA 	<ul style="list-style-type: none"> IDI-ADB jointly organised Leadership Forum on Sustainable Audit practices Six SAs signed the Statement of Commitments for Phase I Designed and delivered two modules of online education to SAI needs assessment teams
COVID-19 response Actions for Audit	<ul style="list-style-type: none"> One pagers for deciding on FA, PA, CA in COVID times published Webpage for COVID-19 response action related to 	No separate response action planned	NA

² This initiative commenced in October 2022, and hence not captured in updated Operational Plan 2022

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	implementation of standards developed <ul style="list-style-type: none"> • TAI audit launched • COVID-19 considerations included in performance audits of sustainable public procurement (SDG 12.7), audit of strong and resilient national public health systems (SDG 3.d) and audit of elimination of intimate partner violence against women (SDG 5.2) 		
COMPONENT 3: Enhanced Audit Quality Arrangements			
Quality Assurance of IDI supported cooperative audits:	Audit of SDGs preparedness QA review: <ul style="list-style-type: none"> • 10 QA review reports issued, four in progress • 14 QA reviewers trained online Audit of SAI Fighting Corruption (SFC) QA review: <ul style="list-style-type: none"> • CREFIAF -six QA reviewers trained and four QA reviews in progress • English speaking regions-6 QA reviews completed and reports issued • OLACEFS region -6 QA review reports issued (2 in progress) ASEANSAI FA QA review: <ul style="list-style-type: none"> • 8 QA reviews completed, and reports issued • IDI guidance for QA of IDI supported cooperative audits developed and published 	Audit of SDGs preparedness QA review: <ul style="list-style-type: none"> • QARs will be conducted based on Terms of Reference (ToR) with the SAI Audit of SFC QA review: <ul style="list-style-type: none"> • CREFIAF region – four QA reviews completed • OLACEFS region - two QA reviews completed 	Audit of SDGs preparedness: <ul style="list-style-type: none"> • English Speaking regions: 10 QA review reports issued • OLACEFS region: two QA review reports issued • CREFIAF region – 6 QA reviews done. QA reports to be issued. Cooperative Audit of Sustainable Procurement ³ : Nine QA reviews done, and six QAR reports issued. Audit of SFC: CREFIAF QA Reviews: <ul style="list-style-type: none"> • Four QA reviews in progress OLACEFS QA Reviews: <ul style="list-style-type: none"> • Two QA reviews completed and issued reports
Supporting SAIs in Ensuring Audit Quality	<ul style="list-style-type: none"> • Draft Framework for Ensuring Audit Quality (EAQ) developed • Global summit on ensuring Audit Quality 	<ul style="list-style-type: none"> • Finalise draft Playbook on System of Audit Quality Management⁴ (English) 	<ul style="list-style-type: none"> • Draft Playbook on System of Audit Quality Management (English) finalised • Expression of Interest Piloting for System of Audit Quality Management sought from SAIs

³ QA reviews of CASP conducted in advance.

⁴ The Framework for Ensuring Audit Quality has been replaced with Playbook on System of Audit Quality Management

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Cross-cutting			
Learning Festival	<ul style="list-style-type: none"> • NA 	<ul style="list-style-type: none"> • Learning Festival focus groups for SYLs, and audit specialists to be held online • Community Founding members to be identified and face to face planning meeting held 	<ul style="list-style-type: none"> • Learning Festival focus groups for SYLs, and audit specialists held online • Community Founding members for SYL identified and face to face planning meeting held
Portfolio of Experiments	<ul style="list-style-type: none"> • Developed concept note for FA analytics experiment 	<ul style="list-style-type: none"> • Explore and map solutions for using data analytics in financial audit methodology 	<ul style="list-style-type: none"> • Mapped used cases from SAI Innovation Framing Webinar related to use of data analytics in financial audit
Engagement with key stakeholders	<ul style="list-style-type: none"> • INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's TFIAP, INTOSAI GS and INTOSAI Journal • IIA, IBP, IMF, World Bank 	<ul style="list-style-type: none"> • INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's TFIAP, INTOSAI GS and INTOSAI Journal • IIA, IBP, IMF, World Bank 	<ul style="list-style-type: none"> • PSC, FAAS, PAS, CAS, INTOSAI GS and INTOSAI Journal, IBP, World Bank, INTOSAI chair and INTOSAI regions (ASOSAI, EUROSAI, OLACEFS & PASAI) by contributing to meetings, symposiums, and congresses, participating in discussions, reviewing documents and writing articles for newsletters and journals
Engagement with INTOSAI regions	<ul style="list-style-type: none"> • ASOSAI, EUROSAI, OLACEFS & PASAI 	<ul style="list-style-type: none"> • ASOSAI, EUROSAI, OLACEFS & PASAI 	

Note: Organisation of Supreme Audit Institutions from Sub-Saharan Francophone Africa (CREFIAP), Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), European Organisation of Supreme Audit Institutions (EUROSAI), Asian Organisation of Supreme Audit Institutions (ASOSAI), Institute of Internal Auditors (IIA), International Monetary Fund (IMF)

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In 2022 we endeavoured to support SAIs in moving towards a culture that was professional, systems focused, inclusive, collaborative, value and purpose driven, quality driven and impact driven. We tried to facilitate this cultural shift by engaging with SAI leadership through Facilitating Audit Impact initiative. In PESA-P we cover these areas under the cross-cutting learning outcomes, and we also assessed participants on these areas. The professional education of the third cohort of SAI Young Leaders focused on these areas. SAI leaders also shared their leadership journeys with the SYLs. We conducted QARs and issued reports to SAI leaders urging them to take action for quality enhancement. In our work with the playbook for System of audit quality management, we have focused on a purpose driven quality management system as a whole. We collaborated with ADB to organise a Leaders Forum for Strengthening Public Accountability in Asia and Pacific. SAI leaders from six SAIs, ADB staff and IDI team discussed issues related to the strengthening of public accountability through performance audits.

SAI Communications and Stakeholder Engagement

We have built in multi stakeholder engagement in all the initiatives. Our GPGs i.e. iCATs and ISSAI Implementation Handbooks and support for conducting ISSAI compliant audits recommend focusing on stakeholder engagement throughout the audit process. PESA-P includes detailed education on communication and stakeholder engagement as a part of the cross cutting and audit stream papers. SYL recognises this as a key competency for young leaders. A key characteristic of IDI advise on stakeholder

engagement is the inclusion of diverse stakeholders, especially those marginalised or at a risk of being left behind.

Inclusiveness and Gender

We have achieved gender balance in terms of participants and resource persons. Besides gender we also are mindful of broader inclusiveness considerations in our. Our communication through the website, our education material, our stakeholder engagement, and our LMS platform all reflect our commitment to gender and diversity.

We launched an IDI LMS app for providing greater access to PESA education. We made the PESA-P assessment exams available across geographies and supported SAI candidates from developing and challenged contexts in taking the exams. Initiatives like SYL and PESA showed a higher rate of successful women candidates. 55 % of those completing the PESA-P mandatory activities and becoming eligible for the exam were female whilst 59% of those becoming certified were female. In SYL 68% of participants of the third cohort are female.

23 SAIs participating in TAI audits concluded on the 'inclusiveness' dimension of COVID 19 spending. While some SAIs found that regulations in place did not include specific provisions for vulnerable groups", other SAIs concluded that the lists of potential vaccine' recipients had no clear identification of indigenous population and had not recorded details of the beneficiaries under 18 years of age". In case of audits of distribution of socio-economic packages, some SAIs reported lack of systems for allocating benefits to the most vulnerable and for those living in remote areas. The finding also shed light on the lack of regularity criteria in the compliance framework to check Inclusiveness in the respective subject matters. TAI audits followed ISSAI 4000-based direct reporting compliance audit methodology, which the SAI teams found very effective in finding issues that were not possible in their current audits.

F. 2022 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
PROFESSIONAL SAIs									
GPGs to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS, and ISSAI Implementation Handbooks for FA, PA, CA)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44%	67%	67%	100%
					Actual	22%	33%	100%	100%
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	9	13	15
					Actual	7	9	15	21
SAIs supported in	15	Progress in developing, implementing and	IDI Annual Performance &	PESA pilot framework and	Target	Design complete for 4 out of	Design complete for 14 out of 17	Design and Development of PESA-P digital	PESA – P platform available for

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
professional staff development		quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	Accountability Reports	syllabus (2018)		17 PESAI-P digital education papers	PESA-P digital education papers. Development complete for 7 of 17 PESAI-P digital education papers.	education completed and PESA – P launched for 600 auditors. PESA -P assessment materials development underway.	872 SAI Auditors and 409 SAI Coaches PESA -P assessments conducted
					Actual	2 papers designed 1 paper developed	Design complete for 11 out of 17 PESAI-P digital education papers. Development complete for 5 out of 17 PESAI-P digital education papers.	Design completed 14 of 17 digital education papers Development completed 10 of 17 PESAI-P digital education papers PESA-P launched for - 880 SAI auditors PESA -P assessment framework and question writing guidance developed	PESA – P platform available for 872 SAI Auditors and 465 SAI Coaches PESA -P assessments conducted
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	PESA: 12 IINA: 32 QA Rev: 80 SYL: 50 CFA: 23 Total: 197 (44% female)	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 91 CFA: 62 TAI: 130 Total: 1074(44% female)	PESA-P: 800 IINA: 56 QA Rev : 147 SYL: 121 CFA: 78 TAI: 130 Total: 1332 (44% female)
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)	PESA: 16 IINA: 38 QA Rev: 147 SYL: 91 CFA: 42 Total: 334 (60% female)	PESA- 1280 IINA:92 QA Rev:153 SYL:91 CFA: 96 TAI:176 Total:1888 (49% female)	PESA-P:1336 IINA:122 QA Rev : 162 SYL: 110 ⁵ CFA: 96 TAI: 176 Total: 2002 (40% female)
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment,	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	1	6	6
					Actual	1	1	1	1 ⁶

⁵ SYL coaches interaction planned for 2023

⁶ Initially IDI planned to support SAIs in ASEANSAL. However, decided to make this a global pilot based on the new Playbook on System of Audit Quality Management and it will be piloted in 2023

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
		developing QA policy, QA manual, training staff on QC and QA, QA reviews)							

IDI Supported SAI Capacity and Output Indicators

Expected Results ⁷	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
PROFESSIONAL SAIs									
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	4	8	14
					Actual	2	2	8	10 ⁸
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) <i>(NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)</i>	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 41 PESA-P: 300 (44% female)
					Actual	SYL: 20 PESA: 0 (95% female)	SYL: 41 PESA: 0 (83% female)	SYL: 41 PESA: 0 (83% female)	SYL: 41 PESA-P: 184 (64% female)
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Financial Audit Compliance Audit	15 ⁹	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports (FA-ASEANSAI and PASAI, CA-TAI audit)	2 (2018)	Target	8	10	13	FA 16 CA 22
					Actual	10	10	12	FA 16 CA 23
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	4	2
					Actual	2	2	2	2

⁷ Indicator 14 was removed in the original OP 2020.

⁸ Indicator 12- the underachievement of target pertains to four SAIs in PASAI who could not complete the ISSAI Implementation Needs Assessment since they had to prioritise their personnel for completing the FSG audits

⁹ Indicator 14 indicator removed following decision not to run SAI level ISSAI implementation support (SLIIS) initiative.

Expected Results ⁷	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 50 SDG: 41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total: 133	3i: 42 SFC: 38 ¹⁰ SDG: 34 ¹¹ CFA: 8 CCA: 0 Total: 122
					Actual	3i: 42 SFC: 20 SDG: 8 CFA: 8 CCA: 0 Total: 78	3i: 42 SFC: 26 SDG: 22 CFA: 8 CCA: 0 Total: 98	3i: 42 SFC: 31 SDG: 30 CFA: 8 CCA: 0 Total: 111	3i: 42 SFC: 33 SDG: 45 CFA: 8 CCA: 0 Total: 128

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational, and natural risks that, if realised, could undermine delivery of the IDI strategic plan.

No additional risks were identified during the year.

H. Lessons Learned

The following new lessons were learned from the work stream during 2022:

IDI Delivery Model

- In the SYL selection process, we experimented with a digital interview platform. This led to a more efficient and inclusive selection process. We need to continue explorations to make the best use of digital tools to reduce manual processes and free up resources.
- While piloting PESA-P we used manual processes and provided flexibility of timelines to accommodate individuals. This was very resource intensive and challenging to manage. As we scale up from the pilot to a regular rollout we need to automate processes and adhere to standard timelines.
- Delivering in-person interactive workshops/meetings with a few online participants is challenging. We need to decide if we want to arrange such hybrid meetings. If we do, we need to find appropriate infrastructure and meeting design to include the online participants.
- As we think of scaling up PESA, we need to anticipate what such scaling up involves. We also need to articulate a separate delivery model for certification initiatives based on the PESA experience.

Mobilising and Developing Appropriate Expertise

¹⁰ For indicator 17 – the target for QA review of audit of SFC revised from 40 to 38 SAs since only four SAs in CREFIAF and two SAs in OLACEFS have completed their audits and issued the reports against the plan of eight SAs in total for 2022.

¹¹ For indicator 17 related to SDG, in 2020, at least 19 QA reviews were postponed to 2021 due to COVID and others were delayed from 2020. In 2021, we have faced more delays, and some have not been wanting to sign up, despite several attempts. It is not realistic to expect that so many will do the QARs, so we have lowered the target in 2022 given the updated information we have.

- Digitisation of processes including system integration is complex and requires expertise. When we outsource the development of digitised processes, we need internal competencies to manage the contracting and digitisation process from our end.
- PESA-P had many participants and activities. This generated a large amount of data. We need to enhance internal capacities to manage this data.

Partnerships

- Partnering with INTOSAI project team on revising ISSAI 140 – Quality Management for SAIs while developing the draft IDI Playbook on System of Audit Quality Management brought in new insights and lead to greater alignment and complemented each other's effort in contributing to SAIs pursuit in strengthening their quality management system.
- Partnering with INTOSAI Working Groups like WGEA, WGITA, WGISTA and multilateral agencies like UN Women, WHO has given us access to expert resources and brought new perspectives and insights to our work.

Internal Planning

- We need to set up a calendar of events and communicate this to our stakeholders well in advance to provide for internal coordination and effective planning by SAIs.

Cooperative Audits

- As we work more with system of audit quality management and facilitating audit impact for audit practices, we need to move away single, one-off QAs and FAI checklist and focus more on the system as a whole.